Internal Revenue Service Memphis, TN 37501

Official Business
Penalty for Private Use, \$300

Peel off the label and place it in the address area of the Form 5500 you file. Make necessary corrections.

Bulk Rate

Postage and Fees Paid Internal Revenue Service

Permit No. G-48

1998

Form 5500 Annual Return/Report of Employee Benefit Plan

(With 100 or more participants)

This package contains the following forms and related instructions

Form 5500

Schedule A (Form 5500)

Schedule B (Form 5500)

Schedule C (Form 5500)

Schedule F (Form 5500)

Schedule G (Form 5500)

Schedule P (Form 5500)

Schedule SSA (Form 5500)

Important

Schedule E (Form 5500), ESOP Annual Information, is a required attachment to Form 5500-C/R for all pension plans with Employee Stock Ownership Plan (ESOP) benefits. If you did not receive a Schedule E (Form 5500) under separate cover, see the instructions for How To Get Forms.

Our records indicate that you will need the attached forms package to report on your employee benefit plan(s). However, if you were sent the wrong forms or if you need more forms, you may get them from the IRS distribution centers or from field offices of the Pension and Welfare Benefits Administration of the Department of Labor. Also see the instructions for **How To Get Forms**.

ERISA provides for penalties for failure to furnish complete information and failure to file statements and returns/ reports. The 5500-C/R forms will be screened by a computer process for completeness. Therefore, we urge all employers and plan administrators to comply fully with the filing requirements.

Alert: Are You Ready For Y2K?

Will your computers be OK in Y2K? Administrators and other fiduciaries of employee benefit plans should do all they can to make sure the plan's computer systems and, to the extent possible, those of the plan's service providers will continue to work correctly after December 31, 1999. Failure to address the Year 2000 computer problem could have serious consequences for the plan's participants and beneficiaries. For more information on the Year 2000 or "Y2K" computer problem, call PWBA's toll-free Publications Hotline at 1-800-998-7542 or visit PWBA's Internet site at http://www.dol.gov/dol/pwba.

In addition, the Small Business Administration (SBA) has developed resources pertaining to the Year 2000 problem that contain valuable guidance. For more information, contact the SBA at 1-800-U-ASK-SBA or http://www.sba.gov.